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NEW JERSEY STATE
BOARD OF ACCOUNTANCY

August 3, 2006

FILED

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STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION:
OR REVOCATION OF THE LICENSE OF:

Administrative Action

CHARLES BIRNBERG, C.P.A.

CONSENT ORDER

TO PRACTICE ACCOUNTANCY
IN THE STATE OF NEW JERSEY

This matter was opened to the New Jersey State Board of Accountancy upon the receipt of a consumer complaint alleging that respondent failed to register with the Public Company Accounting Oversight Board prior to issuing a 10K filing for a public company.

Respondent appeared before a committee of the State Board of Accountancy on June 13, 2006 and testified under oath in response to committee members' questions regarding the consumer complaint. Mr. Birnberg acknowledged that he had, in fact, performed audits for the public without a valid firm license and failed to register with the

Public Company Accounting Oversight Board prior to filing a 2003 10K for the consumer complainant's company, in violation of N.J.S.A. 45:2B-57, and N.J.A.C. 13:29-3.3 respectively. Finally, on his most recent renewal form respondent falsely indicated that he did not perform any audits, and thus avoided the Peer Review requirement on a continuing basis, in violation of N.J.S.A. 45:1-21(b).

It appearing that respondent Charles Birnberg has determined not to contest the aforementioned allegations and wishes to resolve this matter without the need for further formal proceedings, and having agreed to the terms and entry of the within Order, and for good cause shown;

IT IS ON THIS DAY OF , 2006,

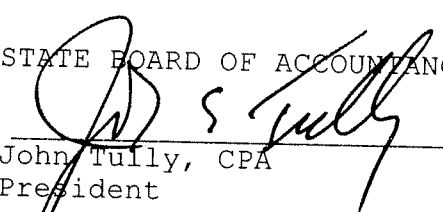
ORDERED:

1. That respondent shall surrender at the Office of the State Board of Accountancy, 124 Halsey Street, 6th Floor, Newark, New Jersey, his license to practice accountancy in the State of New Jersey. Both the original certificate and the most recent renewal shall be surrendered contemporaneously with the entry of the within Order, and such surrender shall be with prejudice to reinstatement.

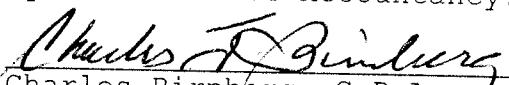
2. That upon the surrender of his license to practice accountancy, respondent shall cease and desist the practice of accounting in the State of New Jersey and shall not hold himself out as a Certified Public Accountant of this State.

3. Respondent shall pay a civil penalty of \$1,000.00 and costs of \$140.00 to the Board of Accountancy contemporaneously with the filing of this Order.

STATE BOARD OF ACCOUNTANCY


John Tully, CPA
President

I have read the within Order,
understand its terms and agree
to be bound by them. I hereby
consent to entry of the Order
by the Board of Accountancy.


Charles Birnberg, C.P.A.
Respondent 